

**United States Court of Appeals  
FOR THE EIGHTH CIRCUIT**

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No. 00-1560

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Ruth A. Gottman,

Appellant,

v.

Commissioner of Internal Revenue  
Service,

Appellee.

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No. 00-1561

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Petition for Review of  
an Order of the Commissioner  
of the Internal Revenue Service.

Neil E. Gottman,

Appellant,

v.

Commissioner of Internal Revenue  
Service,

Appellee.

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[UNPUBLISHED]

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Submitted: August 31, 2000  
Filed: September 13, 2000

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Before RICHARD S. ARNOLD, HANSEN, and BYE, Circuit Judges.

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PER CURIAM.

Neil E. Gottman and Ruth A. Gottman seek review of the tax court's<sup>1</sup> orders dismissing their respective petitions and entering deficiencies as determined by the Commissioner. The Gottmans argue that requiring them to file tax returns signed under penalty of perjury violates their Fifth Amendment privilege against self-incrimination.

After reviewing the record and the parties' briefs, we conclude that the tax court properly dismissed the Gottmans' petitions for failure to state a claim. We also grant the Commissioner's motion for sanctions, see Fed. R. App. P. 38, because the Gottmans' argument on appeal has been rejected repeatedly, see, e.g., Boomer v. United States, 755 F.2d 696, 697 (8th Cir. 1985) (per curiam); United States v. MacLeod, 436 F.2d 947, 951 (8th Cir.) ("The statutory requirement to file an income tax return does not violate a taxpayer's right against self-incrimination."), cert. denied, 402 U.S. 907 (1971).

Accordingly, we affirm the tax court's orders, and award damages in the amount of \$500 plus costs to the Commissioner.

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<sup>1</sup>The Honorable Mary Ann Cohen, Chief Judge, United States Tax Court.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.